

MULTIMEDIA



UNIVERSITY

STUDENT ID NO

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# MULTIMEDIA UNIVERSITY

## FINAL EXAMINATION

TRIMESTER 2, 2018/2019

### BAC2614 – ACCOUNTING INFORMATION SYSTEMS 1

( All sections / Groups )

12<sup>th</sup> MARCH 2019  
9.00 a.m. - 12.00 p.m.  
(3 Hours)

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#### INSTRUCTIONS TO STUDENTS

1. This Question paper consists of 9 pages (including the cover page) with 2 Questions only.
2. Answer **ALL** questions.
3. All answers must be saved in the THUMB DRIVE provided.
4. Fill in all the required information on the envelope provided. Insert the given thumb drive inside. Seal and sign the envelope.

**QUESTION 1 (50 MARKS)**

Bosque Pop Hotel (BPH) is a budget accommodation located at Lot 77, Jalan Kemang Raya, Balok, Pahang. BPH is renowned having a reputation for being an eco-friendly hotel with its green-rated building and using innovative ways to lower energy consumption, e-glass windows to maximise natural light and the use of green-friendly chemicals. The owner, Tan Sri Rasul, acknowledged the increasing pace in the number of patrons visiting his hotel, and thought of improving his bookkeeping activities. You, as an account manager, was asked by Tan Sri Rasul to computerize all the accounts and transactions, on a given date of 1<sup>st</sup> May 2018, with the following information:

**i) Debtor and Creditor Aging Analysis (in RM)**

Company	Balance as at 30.04.2018	Current Month	1 Month	2 Months	3 Months	4 Months and Above
Nabilah & Friends	800	800	-	-	-	-
Falhani Sdn. Bhd.	1,200	800	200	200	-	-
Amirah & Rakan-rakan	1,300	1,000	-	300	-	-
Izzudin Resources	1,000	-	-	500	500	-
Pusat Dobi Rachel	1,000	400	300	300	-	-

**ii) Transactions for the month:**

Date	Details
01/05/2018	Received half payment from Nabilah & Friends by cheque (MBB 111223).
03/05/2018	Purchased 3 sets of air-conditioner from Seng Do by cheque RM3,000 (PBB000001).
05/05/2018	Replenished RM5,000 from the bank account into petty cash.
07/05/2018	Tan Sri Rasul brought in his personal laptop worth RM5,200 and desktop worth RM1,700 to be used in the hotel.
11/05/2018	Additional cash of RM4,000 injected by Tan Sri Rasul for the resort.
14/05/2018	Paid RM2,000 by cheque (RBH 000111) to Afiqah Publication for 12 months' premium advertisement in Majalah Santai.
15/05/2018	Received an invoice (RM500, INV 20011) from Pusat Dobi Rachel for the laundry services.
17/05/2018	Received electricity bill amounting RM550 from Tenaga Nasional Berhad.
21/05/2018	Paid broadband bill by cheque to TM RM120.

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## iii) Other transactions for the month

a)

<b>Bosque Pop Hotel</b> <b>Lot 77, Jalan Kemang Raya.</b> <b>24000 Balok, Pahang</b>	
Date: 27/05/2018	
<b>Payment Voucher</b>	
Pay to: Tariq	
<b>DESCRIPTION</b>	<b>AMOUNT (RM)</b>
Salaries for May	4,200
Total	2,200
Approved by: <i>Rasul</i>	

b)

<b>Bosque Pop Hotel</b> <b>Lot 77, Jalan Kemang Raya,</b> <b>24000 Balok, Pahang</b>	
Date: 28/05/2018	
<b>Payment Voucher</b>	
Pay to: Nadia	
<b>DESCRIPTION</b>	<b>AMOUNT (RM)</b>
Air Asia Ticket – Kuala Lumpur	380
Total	380
Approved by: <i>Rasul</i>	

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c)

<b>Memo</b>
Date: 22/05/2018
Dear Ms. Secretary,
I took one portable air-cond worth RM1,000 for my personal use.
Regards <i>Rasul</i>

d)

<b>Memo</b>
Date: 23/05/2018
Dear Ms. Secretary,
Please update our premium insurance that we purchased for 12 months on a monthly basis
Regards <i>Rasul</i>

e)

<b>Invoice</b>			INV56767
Karthina Design 11 Jalan Datin Juliana 43650 Bangi, Selangor			
			Date: 25/05/2018
To: Bosque Pop Hotel Lot 77, Jalan Kemang Raya 24000 Balok, Pahang			
Quantity	Details	Price per unit (RM)	Total (RM)
3	Queen-sized Bed	700	2,100
		Trade disc 10%	210
		<b>Total</b>	<b>1,890</b>
Ringgit Malaysia: One thousand eight hundreds and ninety only			
			<i>Farah</i> Manager

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**iv) Account Extracts:**

<b>Accounts</b>	<b>RM</b>
Cash (RM8,000) + PBB Bank	19,600
Prepaid Insurance	3,375
Office Supplies	450
Land	120,000
Motor Vehicles	20,000
Accumulated Depreciation – Motor Vehicles	1,080
Furniture & Fittings	16,000
Accumulated Depreciation - Furniture & Fittings	360
Accounts Receivable (Nabilah and Friends)	800
Accounts Payable (Various Creditors)	4,500
Salaries Payable	375
Unearned Rent Revenue	800
Mortgage Payable	61,200
Capital	91,000
Retained Earnings	9,000
Advertising Expense	5,000
Rent Revenue	80,800
Salaries Expense	45,175
Utilities Expense	9,200
Repair Expense	3,600
Miscellaneous Expense	1,125
Office Supplies Expense	2,150
Mortgage Interest Expense	1,200
Discount Allowed	1,080
Bad Debts	360
<b>Total</b>	<b>498,230</b>

**v) Additional Information**

- Depreciation of fixed asset is at 15% on cost using double declining method.
- Fiscal year is from September to August.
- Office supplies on hand as at 31<sup>st</sup> May 2018 is RM250.

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d.

CN21151			
<b>Credit Note</b> Karthina Design 11 Jalan Datin Juliana 43650 Bangi, Selangor			
Date: 31/05/2018			
To: Bosque Pop Hotel Lot 77, Jalan Kemang Raya 24000 Balok, Pahang			
Your account is going to be credited as follows:			
Quantity	Details	Price per unit (RM)	Total (RM)
1	Broken	700	700
		Trade disc 0%	70
		<b>Total</b>	<b>630</b>
Ringgit Malaysia: Six hundred and thirty only			<i>Farah</i> Manager

**REQUIRED :****Using Autocount Accounting:**

- a) Create a chart of accounts for Bosque Pop Hotel and key in the opening balances as at 1<sup>st</sup> May 2018.
- b) Key in the sales, purchases, receipts and payment transactions for the month of May 2018.
- c) Key in the adjustments required for 31<sup>st</sup> May 2018.
- d) Backup the data file into your thumb drive.

(Total: 50 Marks)

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**QUESTION 2 (50 MARKS)**

Bosque Batik is a retailer that sells traditional clothes and authentic souvenirs. Its registered address is as follows:

No.5, Lajur B, Blok A,  
Pasar Tanah Abah,  
24100 Kemaman,  
Terengganu.

Tel: 09-9112212

Fax: 09-9112213

The financial year of the company is from March to February.

## a) Batik Shirts

Item Code	Description	Minimum & Reorder Stock Level	Opening Balance at 1/3/2018	Unit Cost (RM)	Unit Selling Price (RM)
BS-XL1	Batik Solo XL	150	22	9.00	15.00
BS-M1	Batik Solo M	150	7	14.00	20.00
BJ-L1	Batik Jawa L	150	11	14.00	20.00
BB-M1	Batik Belanda M	150	9	9.00	15.00
BK-XL1	Batik Keraton XL	150	11	9.00	15.00

## b) Handbags

Item Code	Description	Minimum & Reorder Stock Level	Opening Balance at 1/3/2018	Unit Cost (RM)	Unit Selling Price (RM)
SCT-001	Bali Rattan Handbag – Brown	30	10	25.90	49.90
MCK-001	Bali Rattan Handbag – White	30	2	39.90	59.90
CCK-001	Batik Crossbody Bag - Black	30	2	9.90	29.90
LYD-001	Batik Handbag	30	2	10.00	30.00
CCT-001	Elegant Leather Bag	30	5	19.90	39.90

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## c) Cakes and Brownies

Item Code	Description	Minimum & Reorder Stock Level	Opening Balance at 1/3/2018	Unit Cost (RM)	Unit Selling Price (RM)
KPB-01	Kartika Pari Brownies – Original	25	13	25.00	44.00
KPB-02	Kartika Pari Brownies – Almond	25	4	22.00	40.00
PDM-01	Medan Durian Pancake	25	12	45.00	65.00
DC-001	Delivery Charge	-	-	-	-

The following were the transactions that had taken place:

1. On 3 <sup>rd</sup> March, sent purchase order to Syarikat Have Have for the following: (a) 15 pieces of Batik Keraton XL @ RM9.00 per piece. (b) 15 pieces of Batik Belanda M @ RM9.00 per piece. (c) 50 units of Kartika Pari Brownies – Original @ RM25.00 per unit.
2. On 5 <sup>th</sup> March, sent purchase order to Leroy Enterprise for the following: (a) 20 units of Batik Handbag @ RM10.00 per unit.
3. On 3 <sup>rd</sup> March, sold to Fakhrusy Gemilang, the following: (a) 1 unit of Bali Rattan Handbag - Brown @ RM49.90 per unit. (b) 1 unit of Bali Rattan Handbag - White @ RM59.90 per unit. (c) 1 unit of Batik Crossbody Bag - Black @ RM29.90 per unit. (d) Delivery Charge of RM20 to be included.
4. On 6 <sup>th</sup> March, ordered from Misbah Supplies, the following: (a) 6 units of Kartika Pari Brownies – Almond @ RM22.00 per unit. (b) 5 units of Medan Durian Pancake @ RM45.00 per unit.
5. On 8 <sup>th</sup> March, received from Leroy Enterprise (Delivery Order No.2745 and Invoice No.2745), the following: (a) 10 units of Batik Handbag @ RM10.00 per unit. (b) Discount 10% on total bill.
6. On 9 <sup>th</sup> March, received from Syarikat Have Have (Invoice No. S23456), the following: (a) 15 pieces of Batik Keraton XL @ RM9.00 per piece. (b) 15 pieces of Batik Belanda M @ RM9.00 per piece. (c) 50 units of Kartika Pari Brownies – Original @ RM25.00 per unit. (d) 5% discount on total bill.
7. On 10 <sup>th</sup> March, the storekeeper informed that 2 units of Kartika Pari Brownies – Original received on 9 <sup>th</sup> March were expired and to be returned to supplier.

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8. On 12 <sup>th</sup> March, received from Misbah Supplies (Invoice No.G78787), the following: (a) 6 units of Kartika Pari Brownies – Almond @ RM22.00 per unit. (b) 2 units of Medan Durian Pancake @ RM45.00 per unit.
9. On 10 <sup>th</sup> March, sold to Hemah Sdn. Bhd. the following: (a) 10 pieces of Batik Solo XL @ RM15.00 per piece. (b) 10 piece of Batik Solo M @ RM20.00 per piece. (c) 10 pieces of Batik Jawa L @ RM20.00 per piece. (d) A 5% discount was given on the total amount.
10. On 15 <sup>th</sup> March, Puan Husna requested for a quotation for the following: (a) 20 units of Kartika Pari Brownies – Original. (b) 50 units of Kartika Pari Brownies – Almond. (c) 10 units of Elegant Leather Bag.
11. On 19 <sup>th</sup> March, sold to Goh Trading, the following: (a) 5 pieces of Batik Keraton XL @ RM15.00 per piece. (b) 5 units of Batik Handbag @ RM30.00 per unit.
12. On 25 <sup>th</sup> March, an employee of Bosque Batik purchased the following by cash: (a) 2 pieces of Batik Belanda M @ RM15.00 per piece. (b) A 10% discount was given.
13. On 28 <sup>th</sup> March, Goh Trading returned the following item sold to them on 19 <sup>th</sup> March: (a) 2 pieces of Batik Keraton XL @ RM15.00 per piece.
14. On 30 <sup>th</sup> March, the owner requested for the following item to be taken to the meeting room for refreshments: (a) 1 unit of Kartika Pari Brownies – Almond.

The company used a Fixed Cost stock costing method.

**REQUIRED:**

**Using Autocount Accounting:**

- Create the required stock, debtor, creditor and any other relevant codes based on the information provided.
- Key in the opening stock balances.
- Key in the transactions that occurred during the month of March.
- Backup the data files in thumb drive provided and seal it in the envelope given.

**(Total: 50 Marks)**

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